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STATISTICAL ANNEX

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ABBREVIATIONS

ADAB	Australian Development Assistance Bureau
AfDB	African Development Bank
AFESD	Arab Fund for Economic and Social Development
AOS	Administrative and Operational Services
AsDB	Asian Development Bank
ATMS	Africa Training and Management Services
BPPS	Bureau for Policy and Programme Support
CARERE	Cambodia Rehabilitation and Reintegration Programme
CDAP	Comprehensive Disabled Afghans Programme
CIDA	Canadian International Development Agency
COHRED	Council on Health Research and Development
DEVNET	Development Network
EBRD	European Bank for Reconstruction and Development
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin American and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
FMLN	Frente Farabundo Martí para la Liberación Nacional
GCCC	Government cash counterpart contribution
GEF	Global Environment Facility
GVT	Government
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
IFC	International Finance Corporation
ILO	International Labour Organization
IMF	International Monetary Fund
IMPACT	International Initiative Against Avoidable Disablement
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre

ITU	International Telecommunication Union
LIFE	Local Initiative Facility for Urban Environment
NATCAP	National Technical Cooperation Assessment and Programme Activities
NEX	National execution
NGO	Non-governmental organization
OPS	Office for Project Services
PPB	Pilot Programme Brazil
SIS	Special Industrial Services
SMF/LDC	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
TIPS	Trust Fund for Technological Information Pilot System
TSS	Technical support services
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDIESA	United Nations Department of International Economic and Social Affairs
UNDPI	United Nations Department of Public Information
UNOFS	United Nations Office of Financial Services
UNCED	United Nations Conference on Environment and Development
UNCHS	United Nations Centre for Human Settlements (HABITAT)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNETPSA	United Nations Educational and Training Program for Southern Africa
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFSTD	United Nations Fund for Science and Technology for Development
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFEM	United Nations Development Fund for Women
UNITAR	United Nations Institute for Training and Research
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration
UNROB	United Nations Special Relief Office in Bangladesh
UNSO	United Nations Sudano-Sahelian Office
UNV	United Nations Volunteers
UPU	Universal Postal Union
WB	Word Bank
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

Table 1. Total income received from Governments and other contributors, 1995-1996
(United States dollars)

	1995	1996
UNDP		
Voluntary pledges received [a/]	899 626 345	847 951 596
Special Measures Fund for the Least Developed Countries	8 631	6 392
Cost-sharing contributions	600 971 688	800 831 205
Government cash counterpart contributions	8 064 302	9 981 194
Contributions to local office costs [a/]	19 396 288	19 308 541
Extrabudgetary activities	9 212 296	19 220 692
Trust funds established by the Administrator, excluding GEF	158 375 436	215 102 453
GEF Trust Fund	56 115 310	60 465 969
Subtotal:	1 751 770 296	1 972 868 042
MANAGEMENT SERVICE AGREEMENTS	127 844 304	162 840 068
Subtotal:	127 844 304	162 840 068
UNCDF		
Voluntary pledges received	30 572 795	34 759 884
Sub-trust funds	3 789 859	-
Cost-sharing	20 279	223 235
Subtotal:	34 382 933	34 983 119
UNRFNRE		
Voluntary pledges received	1 300 000	1 338 829
Sub-trust funds	-	-
Cost-sharing	-	-
Subtotal:	1 300 000	1 338 829
UNSO		
Voluntary pledges received	(30 938)	-
Sub-trust funds	50 812	(317 883)
Cost-sharing	2 496 841	3 235 695
Management services	-	(242 143)
Subtotal:	2 516 715	2 675 669
UNSO (New mandate)		
Voluntary pledges received	93 308	893 119
Sub-trust funds	789 952	2 598 376
Cost-sharing	-	1 731 955
Management services	74 074	173 115
Subtotal:	957 334	5 396 565

Table 1 (continued)

	1995	1996
UNV		
Voluntary pledges received	1 844 396	5 004 563
Sub-trust funds	9 880 596	8 161 249
Subtotal:	11 724 992	13 165 812
UNFSTD		
Voluntary pledges received	63 120	98 977
Sub-trust funds	(70 380)	-
Cost-sharing	-	44 002
Subtotal:	(7 260)	142 979
UNIFEM		
Voluntary pledges received	15 016 109	13 113 733
Sub-trust funds	223 183	419 901
Cost-sharing	4 499 742	2 996 600
Management services	(16 197)	-
Subtotal:	19 722 837	16 530 234
UNDP ENERGY ACCOUNT		
Voluntary pledges received	-	-
Sub-trust funds	32 000	-
Cost-sharing	1 744 652	907 843
Subtotal:	1 776 652	907 843
UNDP STUDY PROGRAMME		
Voluntary pledges received	210 000	30 000
Subtotal:	210 000	30 000
TOTAL	1 952 198 803	2 210 879 160

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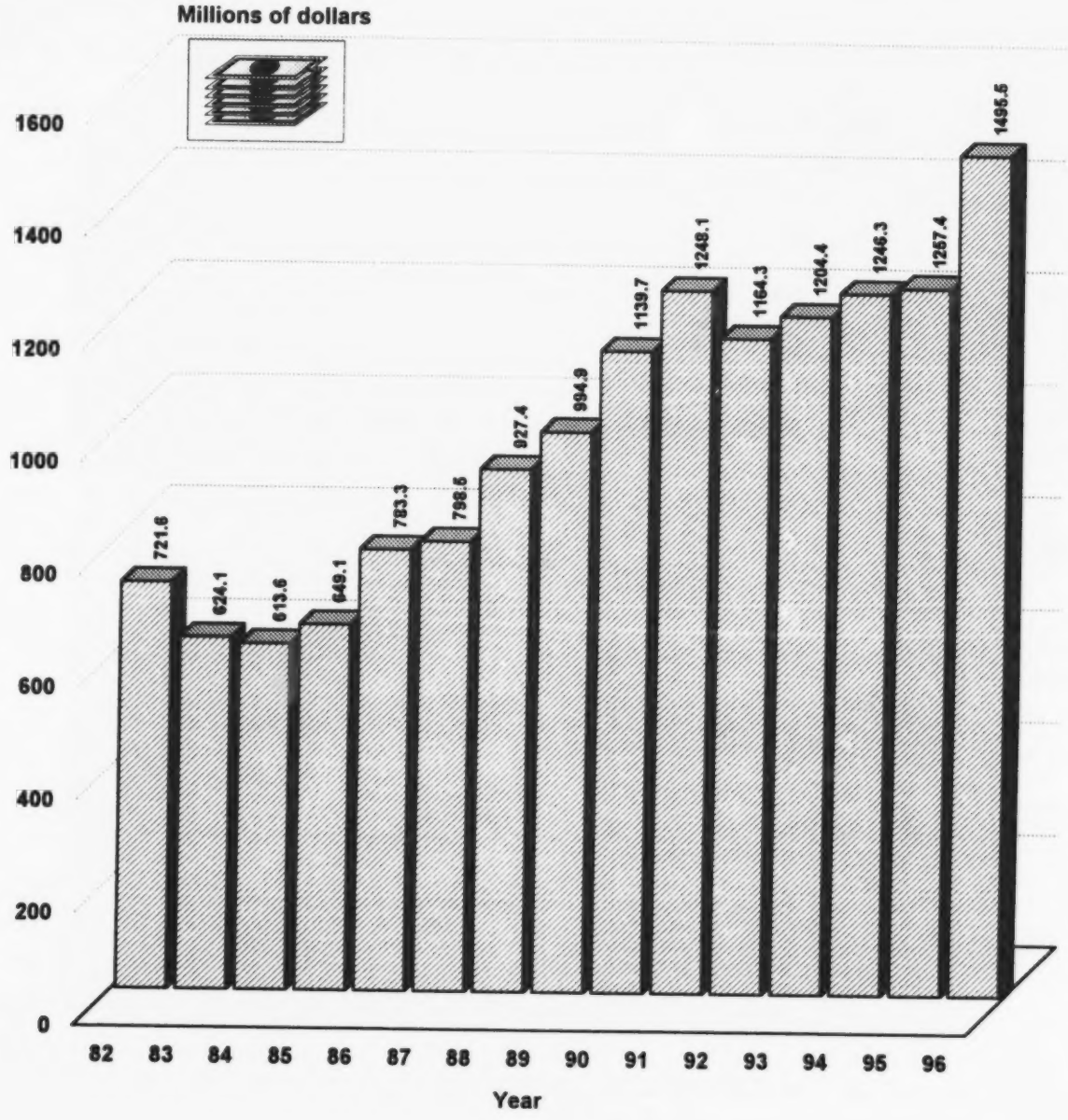
a/ Amounts received after applying an accounting linkage between voluntary contributions and local office costs of $3,585,063 and $6,879,975 for 1995 and 1996, respectively.

Source: Treasury Section, Contributions Unit, Bureau for Finance and Administration, UNDP.

Chart 1. UNDP: Total expenditures on field programme activities, 1982-1996



Note: Total UNDP expenditure on field programme activities is the sum of expenditures from core resources and administered funds.

Chart 2. Core resources: expenditures on field programme activities, 1982-1996

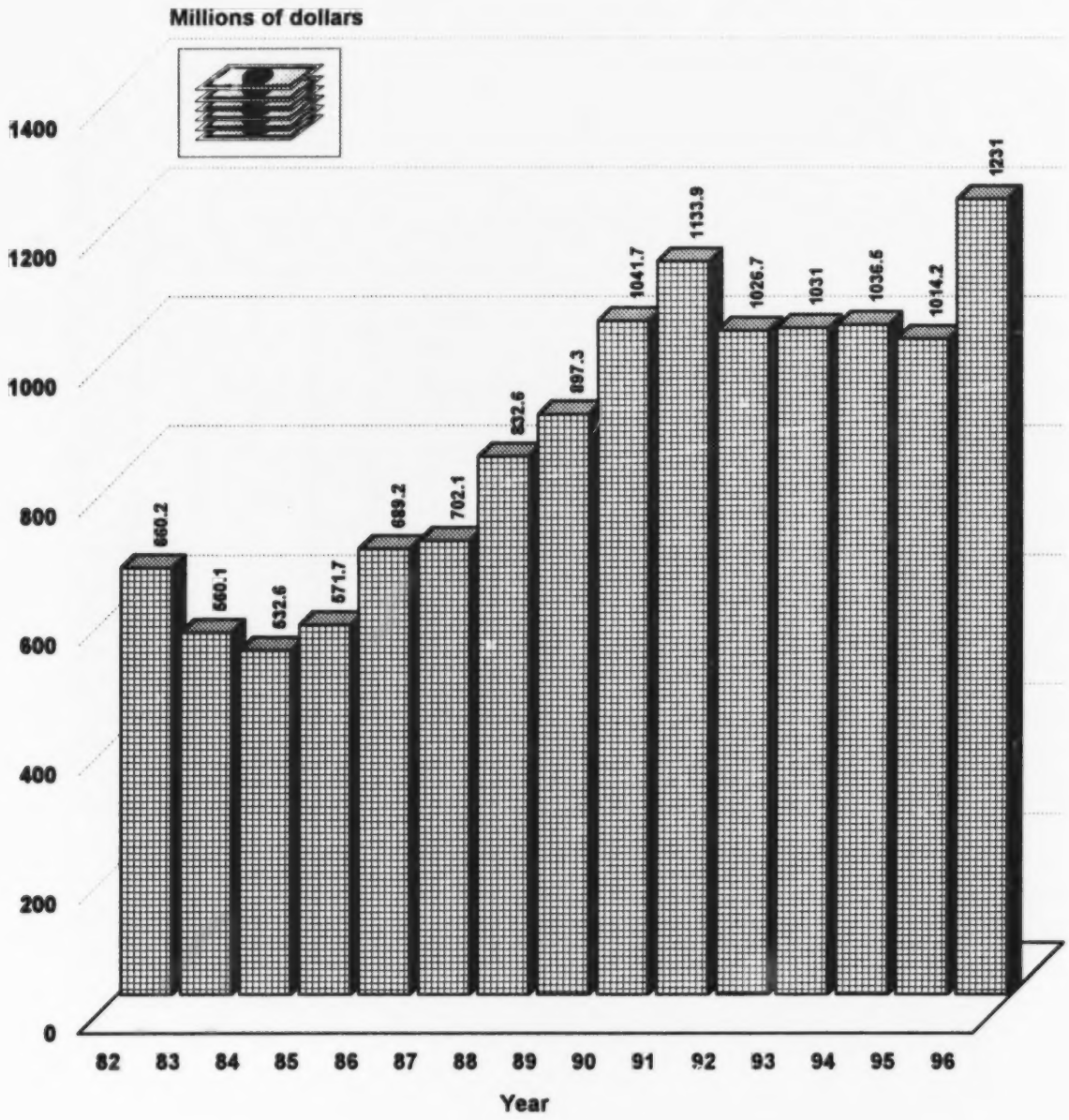


Chart 3. Funds and programmes administered by UNDP: expenditures, 1982-1996

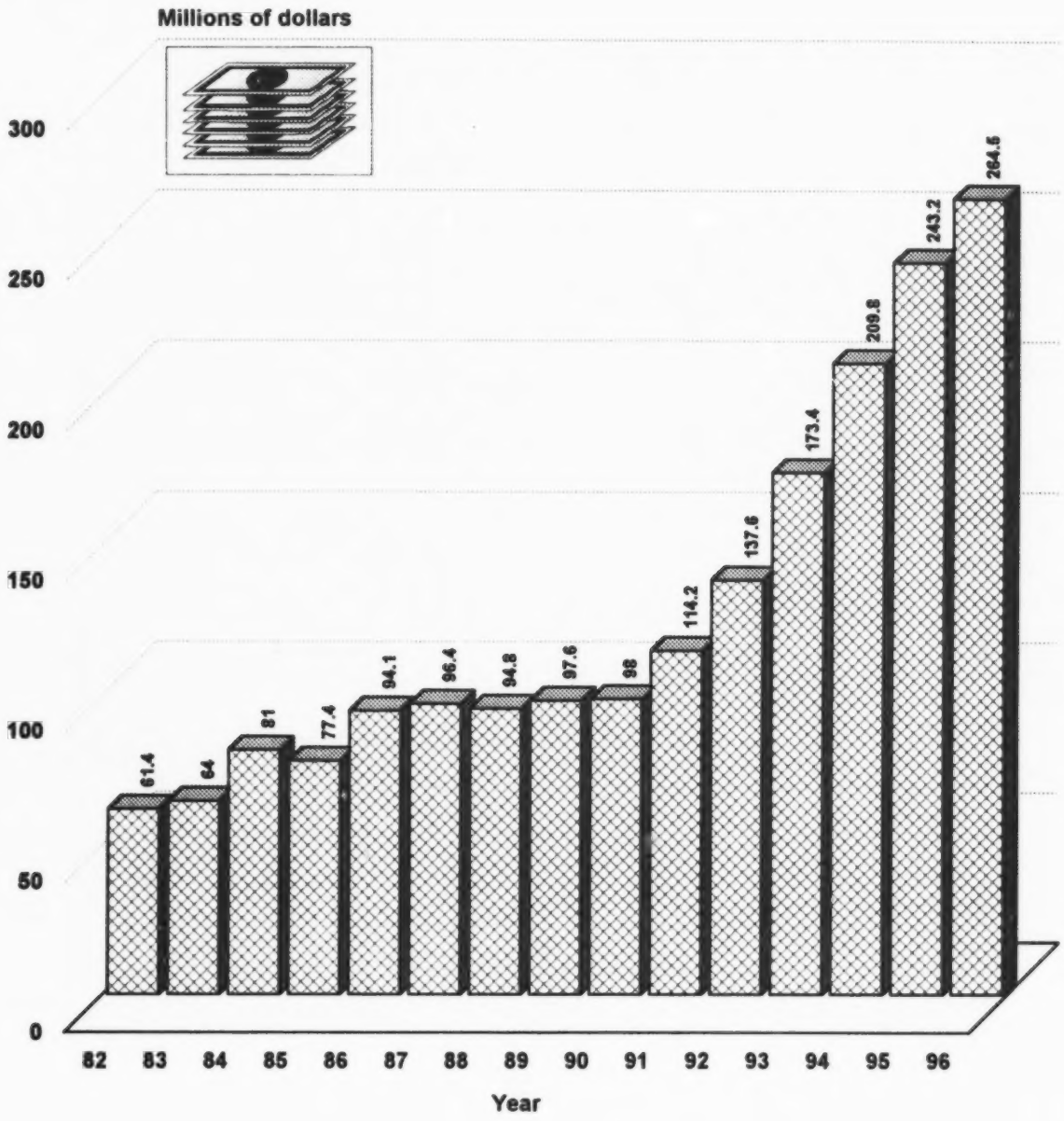


Table 2. UNDP at a glance, the ten-year record, 1987-1996
(millions of United States dollars)

	1987	1988	1989	1990	1991	1992	1993	1994 [a/]	1995 [a/]	1996 [a/]
PROGRAMME FINANCING: 1987-1996										
Voluntary contributions pledged	865.3	945.2	947.5	1 041.8	1 030.2	1 079.4	901.1	967.4	904.2	849.3
Income										
Voluntary contributions	880.7	931.0	932.5	1 001.5	948.9	1 177.9	890.9	926.4	899.8	847.9
Cost-sharing	118.0	115.1	118.4	169.2	218.8	293.8	375.9	596.4	601.0	800.8
Other contributions	26.3	24.7	24.3	16.6	10.6	11.3	12.3	10.5	8.1	10.0
Miscellaneous	171.3	92.3	78.7	174.3	61.6	45.3	71.6	106.5	115.6	100.4
Total income	1 196.3	1 163.1	1 153.9	1 361.6	1 239.9	1 528.3	1 350.7	1 641.8	1 624.5	1 759.1
Expenditures										
Programme expenditures	700.3	832.6	903.4	1 043.2	1 133.9	1 026.7	1 031.0	1 036.5	1 014.2	1 231.0
Programme and agency support costs	82.5	102.4	105.5	118.0	136.8	125.5	93.4	82.9	59.5	53.3
Programme support and development activities	7.3	10.5	13.0	17.5	21.4	30.3	33.3	35.4	41.2	42.7
Support to United Nations operational activities	25.8	28.2	33.1	37.9	43.6	43.5	45.8	41.9	46.6	45.4
Biennial budget [b/]	118.5	135.8	151.2	171.9	203.4	194.0	200.7	192.6	217.2	214.9
Total expenditures	934.4	1 109.5	1 206.2	1 388.5	1 539.1	1 420.0	1 404.2	1 389.3	1 378.7	1 587.3
United Nations	85.0	94.0	101.7	117.7	117.2	85.4	61.7	49.2	33.5	31.9
ILO	48.6	57.3	61.3	67.0	75.0	66.8	51.5	34.1	26.0	18.2
FAO	128.4	155.0	165.3	176.0	173.1	129.3	94.7	68.2	48.9	33.3
UNESCO	27.4	30.7	31.8	32.9	32.5	21.8	18.0	9.7	10.9	8.5
WHO	18.6	20.2	20.2	24.9	25.8	20.9	15.5	14.2	13.9	11.3
ICAO	29.4	37.5	35.2	32.4	30.9	25.2	18.0	33.9	41.1	36.4
WMO	10.1	13.1	15.1	16.8	15.6	12.0	7.3	2.7	1.6	1.2
IAEA	2.2	2.9	2.9	2.7	1.5	0.5	1.0	1.3	1.3	1.0
IMO	5.2	5.7	5.9	5.4	5.5	3.5	2.7	0.8	0.4	0.0
ITU	22.4	22.1	26.3	27.2	25.0	13.8	7.3	4.4	4.6	3.2
UNDP	63.7	79.5	89.0	121.2	175.5	173.6	167.4	136.6	1.1	0.3
UNOPS [c/]	-	-	-	-	-	-	-	-	137.3	162.9
UNIDO	69.4	76.7	79.2	94.3	76.1	57.1	43.0	27.2	20.4	18.9
UNCTAD	8.2	8.9	14.7	16.8	13.8	9.9	9.0	8.8	5.4	4.0

Table 2 (continued)

	1987	1988	1989	1990	1991	1992	1993	1994 b/	1995 b/	1996 b/
UPU	1.6	2.1	2.5	3.1	2.7	2.2	1.4	0.6	0.2	0.4
WORLD BANK	49.2	56.3	57.5	73.7	76.0	63.7	45.5	34.5	23.5	11.6
EBRD	-	-	-	-	-	-	0.4	0.7	0.2	0.0
IDB	-	-	-	-	-	-	-	-	-	0.0
AfDB	0.5	1.0	2.4	1.2	1.3	0.3	0.2	0.3	0.4	0.1
AsDB	7.3	6.9	8.7	11.4	9.2	7.4	4.9	4.8	2.1	0.0
AFESD	-	-	-	1.5	1.3	1.2	-	3.9	0.8	0.6
ECA	6.4	6.5	7.4	8.0	11.1	10.7	3.0	(1.9)	0.3	0.8
ESCWA	0.6	0.2	0.2	-	0.1	0.3	0.1	0.1	0.1	0.1
ESCAP	5.5	6.7	9.9	7.7	10.7	4.6	1.1	2.6	1.5	2.5
ECLAC	1.6	1.9	2.5	1.9	1.4	0.9	0.8	0.5	0.4	0.3
UNV	8.0	9.5	12.0	14.0	15.7	16.4	14.6	10.1	10.1	10.1
National execution	66.9	94.7	98.2	125.4	172.7	236.0	406.1	545.1	586.3	840.2
UNCHS	13.1	16.0	14.2	20.6	18.5	23.9	21.9	19.0	20.6	15.1
WIPO	2.3	3.0	3.3	2.8	2.5	1.2	1.4	2.0	1.5	0.6
WTO	1.6	1.5	3.0	2.6	2.7	2.5	1.7	1.9	1.8	1.5
ECE	0.2	0.3	0.4	0.5	0.6	0.1	0.1	0.1	0.4	0.9
ITC	9.2	12.5	14.8	17.3	15.7	8.7	5.2	4.9	3.6	2.8
IFC	-	-	-	8.0	10.3	9.3	8.3	5.9	3.4	1.0
IMF	-	-	-	1.3	2.7	5.2	4.7	1.9	3.8	4.0
UNITAR	-	-	-	-	-	-	-	1.4	0.1	0.0
NGO (DEVNET)	-	-	-	-	-	-	-	-	0.1	0.3
Subtotal d/	692.6	822.7	885.6	1 036.3	1 122.7	1 014.4	1 018.5	1 029.5	1 007.6	1 224.0
GCCC	9.5	9.9	11.7	9.7	10.3	12.4	12.5	7.0	6.6	7.0
Field programme activities (Subtotal + GCCC)	702.1	832.6	897.3	1 046.0	1 133.0	1 026.8	1 031.0	1 036.5	1 014.2	1 231.0

Note: The data for 1996 do not include information on the Reserve for Field Accommodation. In prior years, income/expenditure under this category was subsumed in one or more of the income/expenditure lines.

a/ Activities relating to core and cost-sharing programmes and reimbursement for services provided.

b/ Includes expenditure for TSS and IPF sub-line.

c/ In 1994 and prior years, expenditures incurred by UNOPS were grouped with those of UNDP.

d/ Data covers expenditures financed under IPF, SPR, SMC/LDC, SIS and cost-sharing.

Table 3. Field programme expenditures by source of funds, region and expenditure component, 1995-1996 [a/]
(millions of United States dollars)

A. By source of funds	Expenditure 1995	Expenditure 1996	Net change 1996 - 1995	Percentage change 1996 /1995
IPF	432.8	475.8	43.0	9.9
TSS-1	12.4	11.9	(0.5)	(4.0)
TSS-2	7.6	8.2	0.6	7.9
AOS (IPF sub-line)	1.6	4.9	3.3	206.3
SPR	40.5	47.5	7.0	17.3
SIS	3.7	3.3	(0.4)	(10.8)
SMF/LDC	2.0	0.7	(1.3)	(65.0)
Add-on	3.3	4.7	1.4	42.4
UNDP total (by source of funds):	503.9	557.0	53.1	10.5
Cost-sharing	503.7	667.0	163.3	32.4
GCCC	6.6	7.0	0.4	6.1
Total (UNDP + cost-sharing + GCCC)	1 014.2	1 231.0	216.8	21.4

B. By region	Expenditure 1995	Expenditure 1996	Percentage share 1995	Percentage share 1996
Africa	195.9	256.5	19.4	21.0
Asia and the Pacific	214.0	202.1	21.2	16.5
Latin America and the Caribbean	457.3	614.6	45.4	50.2
Arab States	64.4	61.0	6.4	5.0
Europe	26.0	44.2	2.6	3.6
Global and interregional	50.0	45.6	5.0	3.7
Sub-total (by region):	1 007.6	1 224.0	100.0	100.0
GCCC (all regions)	6.6	7.0		
Total (Subtotal + GCCC)	1 014.2	1 231.0		

C. By expenditure component	Expenditure 1995	Expenditure 1996	Percentage share 1995	Percentage share 1996
International experts	468.2	425.6	46.5	34.8
Equipment	160.3	217.0	15.9	17.7
Subcontracts	196.4	304.5	19.5	24.9
Training (fellowships)	97.6	190.6	9.7	15.6
Miscellaneous	63.5	61.1	6.3	5.0
TSS-1	12.4	11.9	1.2	1.0
TSS-2	7.6	8.3	0.8	0.7
AOS (IPF sub-line)	1.6	5.0	0.2	0.4
Subtotal (by expenditure component):	1 007.6	1 224.0	100.0	100.0
GCCC	6.6	7.0		
Total (Subtotal + GCCC)	1 014.2	1 231.0		

[a/] Includes expenditure for TSS and IPF sub-line.

Source: Accounts Section, Division of Finance, Bureau for Finance and Administration, UNDP.

Table 4 Programme expenditures by country and by UNDP account, 1995-1996 a/
(thousands of United States dollars)

Country	Total programme expenditures		Cost-sharing b/ (included in the total programme expenditures)			
			Government		Third-party	
	1995	1996	1995	1996	1995	1996
COUNTRY PROJECTS						
Africa						
ANC	152	36	-	-	-	-
Angola	2 623	3 766	-	-	359	35
Benin	1 855	4 314	-	-	72	163
Botswana	3 360	3 277	1 709	4 887	50	-
Burkina Faso	7 574	6 075	-	-	-	-
Burundi	3 686	4 562	11	(3)	(23)	(18)
Cameroon	1 945	582	101	-	85	112
Cape Verde	868	684	-	-	17	-
Central African Republic	2 190	2 735	-	-	-	-
Chad	5 032	5 293	13	-	1 946	33
Comoros	552	1 830	216	243	19	379
Congo	726	414	25	32	18	-
Côte d'Ivoire	1 212	1 026	-	796	-	-
Equatorial Guinea	1 626	1 177	-	-	196	142
Eritrea	3 532	7 945	-	-	248	201
Ethiopia	7 769	37 871	-	-	1 237	952
Gabon	500	633	489	(152)	-	-
Gambia	1 822	2 325	(4)	-	210	440
Ghana	3 286	4 470	-	17	54	186
Guinea	4 084	2 981	(9)	25	-	-
Guinea-Bissau	2 655	1 953	-	-	-	2
Kenya	4 192	1 388	-	-	736	60
Lesotho	2 636	4 340	128	58	19	145
Liberia	2 904	3 549	66	-	811	1 304
Madagascar	5 379	5 252	274	17	-	-
Malawi	7 791	10 171	-	-	49	472
Mali	6 674	8 871	-	-	314	551
Mauritania	3 148	2 633	-	-	-	-
Mauritius	573	568	-	-	-	-
Mozambique	12 448	10 487	-	-	3 190	1 343
Namibia	2 377	1 317	-	113	-	-
National Liberation Movements	885	1 290	-	-	-	-
Niger	4 013	3 488	-	-	276	396
Nigeria	7 736	24 952	115	984	-	-
Pan Africanist Congress of Azania	156	-	-	-	-	-
Rwanda	10 372	9 154	-	-	5 299	4 086
Sao Tome and Principe	1 286	1 109	15	20	75	-
Senegal	2 979	1 924	-	-	73	-
Seychelles	225	224	-	-	-	-
Sierra Leone	6 039	7 277	118	2	142	-

Table 4 (continued)

Country	Total programme expenditures		Cost-sharing [b] (included in the total programme expenditures)			
			Government		Third-party	
	1995	1996	1995	1996	1995	1996
South Africa	94	806	-	-	65	-
Swaziland	818	855	-	-	-	72
Togo	2 828	3 232	35	97	-	-
Uganda	6 528	17 925	18	-	99	7 441
United Republic of Tanzania	16 506	9 736	-	-	94	142
Zaire	7 594	9 411	-	-	-	-
Zambia	3 514	6 241	136	-	238	533
Zimbabwe	2 170	2 352	2	61	-	-
Subtotal (Africa)	178 914	242 501	3 458	7 195	15 968	19 172
Arab States						
Algeria	638	544	68	207	-	(334)
Bahrain	185	191	132	4	-	69
Djibouti	803	995	-	-	62	18
Egypt	9 364	8 650	3 126	6 438	284	232
Iraq	1 835	588	6	-	485	5
Jordan	395	593	58	165	-	-
Kuwait	3 722	1 706	3 753	1 636	-	(65)
Lebanon	4 895	5 859	1 573	1 301	359	189
Libyan Arab Jamahiriya	2 139	1 860	2 872	1 201	-	-
Morocco	2 714	3 591	834	786	-	-
Oman	21	-	30	-	-	-
Qatar	586	280	740	98	-	51
Saudi Arabia	5 074	4 807	5 603	6 029	-	-
Somalia	11 856	9 474	350	148	1 666	2 052
Sudan	5 142	5 245	-	-	81	246
Syrian Arab Republic	2 732	2 296	739	146	-	288
Tunisia	1 767	1 531	581	369	-	76
United Arab Emirates	2 744	2 365	2 814	2 339	46	46
Yemen	2 660	5 601	37	13	508	1 081
Subtotal (Arab States)	59 272	56 176	23 316	20 880	3 491	3 954
Asia and the Pacific						
Afghanistan	13 886	16 394	-	-	627	76
Bangladesh	11 298	7 732	-	-	122	1 799
Bhutan	1 555	2 409	-	-	-	60
Brunei Darussalam	10	-	-	-	-	-
Cambodia	22 084	23 742	-	77	3 024	5 547
China	34 018	24 636	4 633	2 019	525	189
Cook Islands	199	(196)	-	-	-	-
Democratic People's Republic of Korea	3 858	3 683	-	-	-	-
Fiji	118	97	13	-	-	-
India	19 299	18 657	180	278	2	122

Table 4 (continued)

Country	Total programme expenditures		Cost-sharing [b] (included in the total programme expenditures)			
			Government		Third-party	
	1995	1996	1995	1996	1995	1996
Indonesia	12 236	11 645	1 548	2 485	307	301
Iran (Islamic Republic of)	974	2 286	637	380	-	-
Kiribati	302	246	-	-	-	-
Lao People's Democratic Republic	4 726	8 986	-	-	69	380
Macao	9	-	-	-	-	-
Malaysia	2 844	1 688	1 836	889	59	22
Maldives	546	577	8	-	15	2
Marshall Islands	704	462	-	-	-	-
Micronesia, Federated States of	1 092	518	-	9	-	-
Mongolia	3 094	2 627	12	-	1 419	2 188
Nepal	4 984	5 021	-	-	58	11
Niue	96	152	-	-	-	-
Pacific Multi-islands	784	682	-	-	-	-
Pakistan	8 314	6 148	88	220	-	-
Papua New Guinea	4 062	1 936	1 424	1 375	8	529
Philippines	3 002	4 418	-	-	66	11
Republic of Korea	2 216	1 962	906	1 778	-	-
Samoa	710	285	-	-	-	-
Solomon Islands	296	205	-	-	-	-
Sri Lanka	4 646	4 217	64	-	10	64
Territory of Hong Kong	10	46	-	-	-	-
Thailand	3 230	4 034	-	-	-	-
Tokelau	204	328	-	-	-	-
Tonga	152	146	-	-	-	-
Trust Territory of the Pacific Islands	(501)	35	-	-	-	-
Tuvalu	130	91	-	-	-	-
Union of Myanmar	14 328	5 772	-	-	139	54
Vanuatu	218	22	-	-	-	-
Viet Nam	8 992	10 276	-	-	860	505
Subtotal (Asia and the Pacific)	188 725	173 985	11 349	9 510	7 310	11 860
Europe and the Commonwealth of Independent States						
Albania	971	2 165	21	22	-	-
Armenia	306	456	-	-	19	16
Azerbaijan	661	968	-	-	-	-
Baltic Countries	-	30	-	-	-	-
Belarus	646	658	-	-	-	-
Bosnia and Herzegovina	202	5 263	-	-	-	1 690
Bulgaria	1 161	975	754	153	10	221
Croatia	49	1 208	-	-	-	-
Cyprus	81	66	-	-	-	-
Czec Republic	329	490	-	17	-	-
Estonia	293	886	-	-	41	628

Table 4 (continued)

Country	Total programme expenditures		Cost-sharing [b] (included in the total programme expenditures)			
			Government		Third-party	
	1995	1996	1995	1996	1995	1996
Georgia	445	993	-	-	-	-
Hungary	336	259	-	-	-	-
Kazakstan	1 142	1 138	-	-	-	-
Kyrgyzstan	1 390	2 239	-	190	442	885
Latvia	317	1 186	-	-	19	590
Lithuania	1 163	1 250	-	-	310	1 077
Malta	177	30	41	11	-	-
Macedonia	49	289	-	-	-	-
Poland	482	1 564	84	410	57	290
Portugal	-	-	-	-	-	-
Republic of Moldova	1 148	1 384	-	18	-	920
Romania	726	987	-	2	441	879
Russian Federation	825	1 246	149	18	-	-
Slovak Republic	128	336	-	-	-	-
Slovenia	124	163	-	11	-	-
Tajikistan	219	2 383	-	-	-	192
Turkey	2 622	3 332	1 561	1 331	3	-
Turkmenistan	82	1 166	-	-	-	-
Ukraine	1 074	1 463	-	21	132	540
Uzbekistan	1 976	2 751	-	-	29	195
Yugoslavia	554	(657)	-	-	-	(17)
Subtotal (Europe and the Commonwealth of Independent States)	19 678	36 667	2 610	2 204	1 503	8 106
Latin America and the Caribbean						
Anguilla	263	113	-	25	-	-
Antigua and Barbuda	76	113	-	-	-	10
Argentina	80 489	141 511	79 550	139 967	138	-
Aruba	261	292	302	279	-	-
Bahamas	-	-	-	-	-	-
Barbados	47	89	-	-	245	32
Belize	279	253	-	91	-	23
Bolivia	18 389	12 388	14 914	11 387	1 094	702
Brazil	94 746	121 044	92 254	117 609	(1)	485
British Virgin Islands	62	148	-	138	-	-
Cayman Islands	83	298	20	98	-	-
Central America	10 674	2 681	2 796	-	4 896	1 355
Chile	4 940	7 569	3 372	6 574	51	76
Colombia	54 856	59 726	55 355	58 679	6	1
Costa Rica	1 518	1 641	171	780	1 302	260
Cuba	1 684	936	-	-	-	-
Dominica	234	90	78	4	-	-
Dominican Republic	6 719	4 822	6 762	3 439	-	-
Ecuador	13 960	18 268	11 460	13 902	704	357
El Salvador	7 305	16 878	8 165	13 895	725	2 955

Table 4 (continued)

Country	Total programme expenditures		Cost-sharing [b] (included in the total programme expenditures)			
			Government		Third-party	
	1995	1996	1995	1996	1995	1996
Grenada	63	107	(3)	56	-	-
Guatemala	7 441	11 221	5 193	7 780	1 883	1 948
Guyana	1 740	1 050	1 889	312	-	-
Haiti	10 695	18 854	27	75	12	882
Honduras	11 347	11 844	9 510	9 077	1 596	627
Jamaica	1 240	778	604	97	19	18
Mexico	1 725	1 360	606	663	135	286
Montserrat	73	46	-	-	-	-
Multi-Island	969	1 003	-	-	150	44
Netherlands Antilles	588	664	583	499	-	-
Nicaragua	18 777	13 448	8 240	9 301	3 515	4 272
Panama	12 215	42 889	10 418	41 518	5	-
Paraguay	9 503	12 472	9 153	11 717	-	-
Peru	60 514	79 400	58 232	77 941	3 364	778
Saint Helena	158	248	-	-	-	-
Saint Kitts and Nevis	275	79	38	12	-	-
Saint Lucia	114	35	2	-	-	-
Saint Vincent and the Grenadines	336	315	28	148	36	-
Suriname	120	133	-	-	57	8
Trinidad and Tobago	588	141	303	90	-	-
Turks and Caicos Islands	38	27	-	-	-	-
Uruguay	12 352	16 854	12 180	15 747	438	26
Venezuela	4 498	5 555	3 766	5 461	-	-
Subtotal (Latin America and the Caribbean)	451 954	607 381	395 968	547 361	20 370	15 101
TOTAL COUNTRY PROJECTS	898 543	1 116 690	436 701	587 150	48 642	58 193
INTERCOUNTRY PROJECTS						
Regional	59 052	61 700	1 149	3 266	5 864	8 811
Interregional	28 832	28 289	1 026	300	9 178	7 848
Global	21 156	17 359	725	930	380	476
TOTAL INTERCOUNTRY PROJECTS	109 040	107 348	2 900	4 496	15 422	17 135
TOTAL COUNTRY AND INTERCOUNTRY PROJECTS	1 007 583	1 224 038	439 601	591 646	64 064	75 328
TOTAL GOV'T CASH COUNTERPART CONTRIBUTIONS	6 633	6 993	-	-	-	-
GRAND TOTAL (COUNTRY & INTERCOUNTRY + GCCC)	1 014 216	1 231 031	439 601	591 646	64 064	75 328

Source: Accounts Section, Division of Finance, Bureau for Finance and Administration, UNDP

[a] Includes expenditures financed under the IPF, SPR, SIS, SMF/LDC, GCCC, Technical Support Services IPF-Subline and cost-sharing when applicable.

[b] Includes programme and project expenditures financed under government and third-party cost-sharing contributions.

Table 5 (a). Funds and programmes administered by UNDP. Expenditures by country or area, 1996 [a/]
(thousands of United States dollars)

	UNCDF	UNIFEM	UNSO	UNV	UNRFNRE	UNDP Energy Account	Global Environment Facility	Montreal Protocol	Capacity 21	Africa 2000 Network	Famine and Malnutrition	Assistance to refugee-related projects	OTHERS [b/]	TOTAL
Afghanistan	-	16	-	66	-	-	-	-	-	-	-	-	1 280	1 362
Albania	-	-	-	-	-	-	13	-	-	-	-	-	-	13
Angola	-	-	-	499	-	-	-	-	-	-	-	-	538	1 037
Anguilla	-	-	-	15	-	-	-	-	-	-	-	-	-	15
Antigua and Barbuda	-	-	-	6	-	-	-	-	-	-	-	-	-	6
Argentina	-	-	-	1	-	-	723	2 381	-	-	-	-	-	3 105
Armenia	-	-	-	-	-	-	31	-	-	-	-	-	11	42
Bangladesh	3 071	-	-	11	-	-	-	23	-	-	-	-	3	3 108
Barbados	-	-	-	-	-	-	(2)	-	-	-	-	-	-	(2)
Belize	-	-	-	-	-	-	780	-	-	-	-	-	-	780
Benin	1 660	-	16	149	-	-	596	-	-	-	-	-	-	2 421
Bhutan	2 436	-	-	51	-	34	-	-	115	-	-	-	114	2 749
Bolivia	3 566	-	-	5	-	-	83	-	200	-	-	-	-	3 843
Bosnia and Herzegovina	-	-	-	421	-	-	-	-	-	-	-	-	36	457
Botswana	-	5	-	374	-	-	(7)	-	-	-	-	-	56	428
Brazil	-	195	-	(2)	-	-	386	1 571	-	-	-	-	169	2 299
Bulgaria	-	-	-	-	-	-	4	-	-	-	-	-	-	4
Burkina Faso	934	-	756	82	-	-	95	-	-	88	-	-	10	1 965
Burundi	88	-	-	35	-	-	-	-	-	93	-	-	96	312
Cambodia	563	40	-	333	-	-	-	-	-	(1)	-	-	12 836	13 771
Cameroon	-	11	-	(1)	-	-	-	-	326	74	-	-	-	412
Cape Verde	159	-	217	11	-	-	-	-	-	-	-	-	8	396
Central African Republic	431	-	-	65	-	-	15	-	-	-	-	-	-	511
Chad	140	-	276	33	-	-	-	-	-	-	-	-	-	451
Chile	-	-	-	-	-	-	256	-	4	-	-	-	-	260
China	-	75	-	(5)	-	-	472	3 398	6	-	-	-	109	4 055
Colombia	-	-	-	3	-	-	2 248	1 462	-	-	-	-	-	3 711
Comoros	(130)	-	-	18	-	-	83	-	-	-	-	-	-	(29)
Congo	-	-	-	11	-	-	-	-	-	-	-	-	-	11
Cook Islands	-	-	-	3	-	-	-	-	-	-	-	-	-	3
Costa Rica	-	-	-	43	-	-	905	41	189	-	-	-	9	1 187
Côte d'Ivoire	-	8	-	8	-	-	130	-	-	-	-	-	-	146
Cuba	-	34	-	-	-	-	492	73	-	-	-	-	-	599
Democratic People's Republic of Korea	-	94	-	10	-	-	-	-	-	-	-	-	-	104
Djibouti	220	-	-	39	-	-	-	-	-	-	-	3	-	262
Dominica	-	-	-	18	-	-	-	-	-	-	-	-	-	18
Dominican Republic	-	(5)	-	65	-	-	960	-	-	-	-	-	-	1 020
Ecuador	-	38	-	10	-	-	-	-	-	-	-	-	-	48
Egypt	-	-	-	6	-	-	41	3 907	-	-	-	-	-	3 954
El Salvador	-	33	-	-	-	-	-	-	39	-	-	-	1 070	1 142

Table 5 (a) (continued)

	UNCDF	UNIFEM	UNSO	UNV	UNRFNRE	UNDP Energy Account	Global Environment Facility	Montreal Protocol	Capacity 21	Africa 2000 Network	Famine and Malnutrition	Assistance to refugee-related projects	OTHERS [a]	TOTAL
Equatorial Guinea	-	-	-	73	-	-	5	-	-	-	-	-	-	78
Eritrea	497	-	-	141	-	-	129	-	-	-	-	-	-	767
Estonia	-	-	-	-	-	-	-	-	-	-	-	-	160	160
Ethiopia	409	6	551	(5)	-	-	319	-	-	-	476	-	-	1 756
Fiji	-	-	-	10	-	-	-	-	-	-	-	-	-	10
Gabon	-	-	-	69	-	-	136	-	-	-	-	-	-	205
Gambia	545	-	39	104	-	-	-	-	92	-	-	-	-	780
Ghana	-	30	-	107	-	-	26	41	-	120	-	-	-	324
Guatemala	-	16	-	14	-	-	3	314	-	-	-	-	712	1 059
Guinea	368	-	-	77	-	-	-	-	-	-	-	-	-	445
Guinea-Bissau	969	-	22	52	-	-	-	-	-	-	-	-	(11)	1 032
Guyana	-	-	-	112	-	-	910	-	-	-	-	-	-	1 022
Haiti	1 095	-	-	45	-	85	-	-	-	-	-	-	-	1 225
Honduras	-	4	-	14	-	-	186	-	324	-	-	-	-	528
India	-	77	-	17	-	-	1 238	2 085	162	-	-	-	-	3 579
Indonesia	-	119	-	56	-	-	140	230	-	-	-	-	-	545
Iran (Islamic Republic of)	-	-	-	6	-	-	-	37	-	-	-	-	-	43
Iraq	-	-	-	7	-	-	-	-	-	-	-	-	-	7
Jamaica	-	9	-	(8)	-	-	-	145	-	-	-	-	-	146
Jordan	-	44	-	-	-	-	1 777	-	7	-	-	-	-	1 828
Kazakstan	-	-	-	5	-	-	-	-	-	-	-	-	-	5
Kenya	-	31	-	27	-	-	62	22	-	161	-	-	-	303
Kiribati	187	-	-	21	-	-	-	-	-	-	-	-	-	188
Kyrgyzstan	-	-	-	36	-	-	-	-	-	-	-	-	220	256
Lao People's Democratic Republic	2 395	(2)	-	145	-	-	-	-	-	(12)	-	-	-	2 526
Latvia	-	-	-	-	-	-	-	-	-	-	-	-	89	89
Lebanon	-	-	-	-	-	-	340	-	118	-	-	-	-	458
Lesotho	(500)	-	-	42	-	-	-	-	-	(142)	-	-	-	(600)
Liberia	-	-	-	11	-	-	-	-	-	-	-	-	35	46
Libyan Arab Jamahiriya	-	-	-	8	-	-	-	-	-	-	-	-	-	8
Lithuania	-	-	-	-	-	-	-	-	-	-	-	-	392	392
Madagascar	2 638	-	-	48	-	-	(48)	-	-	-	-	-	-	2 638
Malawi	1 326	4	-	48	-	-	-	-	13	-	15	-	-	1 406
Malaysia	-	-	-	-	-	-	-	2 159	-	-	-	-	-	2 159
Maldives	-	-	-	30	-	-	17	-	-	-	-	-	-	47
Mali	1 339	-	140	84	-	-	-	-	-	-	-	-	3 991	5 554
Marshall Islands	-	-	-	63	-	-	-	-	-	-	-	-	-	63
Mauritania	1 567	-	660	(12)	-	-	96	-	-	90	-	-	-	2 391
Mauritius	-	-	-	-	-	-	51	109	-	-	-	-	-	160
Mexico	-	33	-	-	-	-	78	1 582	224	-	-	-	-	1 917

Table 5 (a) (continued)

	UNCDF	UNIFEM	UNSO	UNV	UNRFNRE	UNDP Energy Account	Global Environment Facility	Montreal Protocol	Capacity 21	Africa 2000 Network	Famine and Malnutrition	Assistance to refugee-related projects	OTHERS a/	TOTAL
Micronesia, Federated States of	-	-	-	112	-	-	-	-	-	-	-	-	58	170
Mongolia	-	-	-	35	-	-	279	-	265	-	-	-	-	579
Morocco	-	13	-	-	-	-	28	-	131	-	-	-	-	172
Mozambique	1 169	12	-	336	-	-	-	-	595	-	-	-	6 883	9 015
Myanmar	-	-	-	10	-	-	-	-	-	-	-	-	-	10
Namibia	-	262	-	21	-	-	-	-	-	-	-	-	243	526
Nepal	2 550	25	-	32	-	-	570	-	38	-	-	-	-	3 315
Nicaragua	707	30	-	6	-	-	-	-	-	-	-	-	808	1 551
Niger	1 195	-	481	229	-	-	-	-	-	-	-	-	-	1 905
Nigeria	-	-	-	21	-	-	(7)	20	-	-	-	-	-	39
Niue	-	-	-	20	-	-	-	-	-	-	-	-	-	20
Oman	-	-	-	(13)	-	-	-	-	-	-	-	-	-	(13)
Pacific Multi-islands	-	295	-	12	-	-	-	-	-	-	-	-	-	307
Pakistan	-	248	-	13	-	-	930	26	-	-	-	-	-	1 217
Panama	-	-	-	-	-	-	403	186	-	-	-	-	-	589
Papua New Guinea	-	-	-	157	-	-	892	-	-	-	-	-	-	1 049
Paraguay	-	3	-	-	-	-	14	-	-	-	-	-	142	159
Peru	-	-	-	-	-	-	-	1 333	-	-	-	-	-	1 333
Philippines	-	-	-	50	-	-	-	1 629	138	-	-	-	-	1 817
Poland	-	-	-	(1)	-	4	-	-	-	-	-	-	21	24
Qatar	-	-	-	5	-	-	-	-	-	-	-	-	-	5
Republic of Korea	-	-	-	26	-	-	-	-	-	-	-	-	-	26
Republic of Moldova	-	-	-	2	-	-	-	-	-	-	-	-	-	2
Romania	-	-	-	-	-	-	12	-	-	-	-	-	6	18
Russian Federation	-	-	-	-	-	-	-	-	381	-	-	-	-	381
Rwanda	-	213	-	184	-	-	-	-	-	189	-	-	13 080	13 666
Saint Kitts and Nevis	-	-	-	33	-	-	-	-	-	-	-	-	-	33
Saint Lucia	-	-	-	25	-	-	-	-	-	-	-	-	-	25
Saint Vincent and the Grenadines	-	-	-	17	-	-	-	-	-	-	-	-	-	17
Samoa	-	-	-	45	-	-	-	-	-	-	-	-	-	45
Sao Tome and Principe	528	-	-	77	-	-	-	-	6	-	-	-	-	611
Saudi Arabia	-	-	-	(1)	-	-	-	-	-	-	-	-	-	(1)
Senegal	673	68	723	11	-	-	-	-	-	103	-	-	-	1 578
Seychelles	-	-	-	5	-	-	-	-	-	-	-	-	-	5
Sierra Leone	-	-	-	73	-	-	1	-	-	-	-	-	256	330
Solomon Islands	-	-	-	17	-	-	-	-	-	-	-	-	-	17
Somalia	-	8	-	178	-	-	-	-	-	-	-	-	-	186
South Africa	-	-	-	1	-	-	6	-	-	-	-	-	2 646	2 653
Sri Lanka	-	-	-	23	56	-	664	669	-	-	-	-	-	1 412
Sudan	1 193	-	278	39	-	376	403	-	122	-	28	-	-	2 439

Table 5 (a) (continued)

	UNCDF	UNIFEM	UNSO	UNV	UNRFNRE	UNDP Energy Account	Global Environment Facility	Montreal Protocol	Capacity 21	Africa 2000 Network	Famine and Malnutrition	Assistance to refugee-related projects	OTHERS b/	TOTAL
Suriname	-	-	-	-	-	-	9	-	-	-	-	-	-	9
Swaziland	-	-	-	5	-	-	-	-	61	-	-	-	-	66
Syrian Arab Republic	-	-	-	2	-	-	4	-	118	-	-	-	-	124
Territory of Hong Kong	-	-	-	(2)	-	-	-	-	-	-	-	-	-	(2)
Thailand	-	18	-	6	-	-	-	1 000	-	-	-	-	-	1 024
Togo	2 081	34	-	14	-	-	-	-	-	-	-	-	-	2 129
Tokelau	-	-	-	16	-	-	-	-	-	-	-	-	-	16
Tonga	-	-	-	11	-	-	-	-	-	-	-	-	-	11
Trinidad and Tobago	-	2	-	-	-	-	-	-	22	-	-	-	-	24
Trust Territory of the Pacific Islands	-	-	-	3	-	-	-	-	-	-	-	-	-	3
Turkey	-	-	-	(11)	-	-	-	-	-	-	-	-	(2)	(13)
Tuvalu	93	-	-	16	-	-	-	-	-	-	-	-	-	109
Uganda	510	2	398	28	-	-	34	-	-	74	-	-	-	1 046
Ukraine	-	-	-	1	-	-	-	-	-	-	-	-	-	1
United Arab Emirates	-	-	-	6	-	-	-	-	-	-	-	-	-	6
United Republic of Tanzania	(44)	157	73	53	1	-	337	-	-	36	-	-	-	613
Uruguay	-	-	-	-	-	-	583	280	-	-	-	-	-	873
Uzbekistan	-	-	-	67	-	-	12	-	-	-	-	-	269	348
Vanuatu	-	-	-	10	-	-	-	-	-	-	-	-	-	10
Venezuela	-	-	-	-	-	-	139	554	-	-	-	-	-	693
Viet Nam	519	107	-	1	-	-	172	395	297	-	-	-	64	1 555
West Bank/Gaza Strip	882	71	-	2	-	-	-	-	20	-	-	-	46 155	47 130
Yemen	993	-	-	64	-	40	356	-	-	-	-	-	-	1 453
Zaire	-	-	-	2	-	-	(5)	-	-	-	-	-	-	(3)
Zambia	252	-	-	13	-	-	-	-	-	-	-	177	-	442
Zimbabwe	-	-	-	(14)	-	-	2 088	-	-	172	-	-	-	2 246
Africa	1 056	2 424	203	992	18	360	5 526	-	183	-	-	130	630	11 522
Arab States	-	271	-	65	-	-	610	-	-	-	-	-	-	946
Asia and the Pacific	-	1 002	23	41	-	432	5 032	-	463	-	-	-	179	7 172
Central America	-	-	-	45	-	-	-	-	-	-	-	-	171	216
Europe and the Commonwealth of Independent States	-	-	-	17	-	-	4 563	-	3	-	-	-	2 336	6 919
Latin America and the Caribbean	-	1 738	73	249	-	-	3 918	-	302	-	-	-	-	6 280
Interregional	762	-	1 113	6 010	-	273	4 284	1 309	2 341	34	-	-	3 036	19 162
Others	-	-	-	46	-	-	-	-	-	-	-	-	-	46
Global	-	3 058	28	1 509	-	20	4 718	-	86	-	-	-	2 947	12 366
TOTAL	41 080	10 976	6 062	14 897	75	1 624	50 437	26 981	7 393	1 079	519	310	101 861	263 294

Source: Financial Reporting and General Accounting Unit, Bureau for Finance and Administration, UNDP

a/ Expenditures do not include overhead paid to executing/implementing agencies

b/ See table 5 (b)

Table 5 (b): Breakdown of expenditures by country or area of other trust funds (column 13 of table 5 (a)), 1996

(thousands of United States dollars)

Country, area or region	Amount	Trust fund
AFGHANISTAN	(160)	UNDP Afghanistan Emergency Trust Fund
	358	UNDP/Sweden Trust Fund for Support to the Rural Rehabilitation Programme in Afghanistan
	428	Sweden Trust Fund in Support of Integrated Crop and Food Production in Afghanistan
	654	Sweden Trust Fund for the Project "Support to the Comprehensive Disabled Afghans Programme (CDAP)"
ANGOLA	538	UNDP Trust Fund for Angola
ARMENIA	11	UNDP Trust Fund for World Summit on Social Development
BANGLADESH	3	CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme
BHUTAN	114	Trust Fund for Environmental Conservation in Bhutan
BOSNIA AND HERZEGOVINA	36	UNDP Trust Fund for Sustainable Social Development, Peace and Support to Countries in Special Situations
BOTSWANA	56	Netherlands Trust Fund for Special Action Programme for Public Administration and Management
BRAZIL	169	UNDP/European Economic Commission Trust Fund for "PPB Technical Assistance Project"
BURKINA FASO	(2)	Netherlands Trust Fund for Special Action Programme for Public Administration and Management
BURUNDI	96	Sweden Trust Fund to Support Reconstruction and Reconciliation Activities in Burundi
	12	Trust Fund for the Special Netherlands Contribution for the Least Developed Countries
CAMBODIA	9	UNDP Trust Fund for Humanitarian and Rehabilitation Assistance for Cambodia
	8 430	UNDP Trust Fund for Capacity-Building in De-Mining Operations in Cambodia
	2 226	Sweden Trust Fund for "Support to De-mining Programmes in Cambodia through the Cambodia Mine Action Centre"
	2 171	Sweden Trust Fund for "Support to Resettlement and Reintegration Programme (CARERE)"
CAPE VERDE	8	Trust Fund for the Special Netherlands Contribution for the Least Developed Countries
CHINA	9	UNDP Trust Fund for the Protection of the Ozone Layer
	100	United Nations Fund for Science and Technology for Development
COSTA RICA	9	UNDP/Spain Trust Fund for Support to Governance in Central America
EL SALVADOR	(30)	Trust Fund for the FMLN Relocation Points in El Salvador
	1 099	Trust Fund in Support of Peace-Building Activities in El Salvador
	1	Support to the Joint Group in El Salvador

Table 5 (b): (continued)

Country, area or region	Amount	Trust fund
ESTONIA	160	UNDP Trust Fund for the Baltic Republics
GUATEMALA	712	UNDP/Spain Trust Fund for Support to the Governance in Central America
GUINEA-BISSAU	(11)	Netherlands Trust Fund for Special Action Programme for Public Administration and Management
KYRGYZSTAN	59	UNDP Trust Fund for World Summit on Social Development
	161	Trust Fund in Support of Strengthening of the Ministry of Foreign Affairs in Kyrgyzstan
LATVIA	89	UNDP Trust Fund for the Baltic Republics
LIBERIA	35	Trust Fund with Norway for Support for Governance in Africa
LITHUANIA	392	UNDP Trust Fund for the Baltic Republics
MALI	29	Trust Fund Agreement between UNDP/IMPACT and the Malaysian Organizing Committee for Sportaid '88
	3 962	UNDP Trust Fund to Support the Peace Process in North Mali
MICRONESIA (FEDERATED STATES OF)	58	Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund
MOZAMBIQUE	16	UNDP Trust Fund for the Mozambique Demobilization Programme
	469	UNDP Trust Fund for Pooling Agreement for Technical Assistance to the Health Sector
	1 229	Trust Fund for Emergency Assistance to the People's Republic of Mozambique
	114	UNDP Trust Fund for Sustainable Social Development, Peace and Support to Countries in Special Situations
	4 976	UNDP Trust Fund for the Reintegration of Demobilized Military Personnel in Mozambique
	11	UNDP Trust Fund for the Mozambique Mine Clearance Programme
	68	UNDP/Norway Trust Fund for Assistance to the Electoral Process in Mozambique
NAMIBIA	243	UNDP Trust Fund for Namibia
NICARAGUA	512	UNDP/Sweden Trust Fund on " Support to Improved Handling of Property Issues in Nicaragua"
	296	UNDP/Spain Trust Fund Support to the Governance in Central America
PARAGUAY	142	UNDP Trust Fund for World Summit on Social Development
POLAND	21	United Nations Fund for Science and Technology for Development
ROMANIA	6	UNDP Trust Fund for World Summit on Social Development

Table 5 (b): (continued)

Country, area or region	Amount	Trust fund
RWANDA	117	Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi
	12 946	UNDP Trust Fund for Rwanda
	17	Trust Fund for the Special Netherlands Contribution for the Least Developed Countries
SIERRA LEONE	256	UNDP Trust Fund for Demobilization, Reintegration, Rehabilitation and Recovery in Sierra Leone
SOUTH AFRICA	2 646	UNDP Trust Fund for UNETPSA
TURKEY	(2)	UNFSTD
UZBEKISTAN	269	UNDP Trust Fund for Urgent Human Needs in Uzbekistan
VIET NAM	64	Sweden Trust Fund for "Strengthening Financial Policies and Institutions in Viet Nam"
WEST BANK / GAZA STRIP	(3)	UNDP/CIDA Trust Fund for Non-Formal Education: Youth Centres Project
	3 533	Support to Employment-Generation Programme in Gaza
	42 625	UNDP Fund for the Programme of Assistance to the Palestinian People
AFRICA	335	African Training and Management Services Project
	3	UNDP Trust Fund in Support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development
	188	Finland Trust Fund for NATCAP
	8	UNDP Trust Fund for World Summit on Social Development
	96	UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility
ASIA AND THE PACIFIC	1	UNFSTD
	178	Australian Development Assistance Bureau/UNDP Programme Trust Fund
CENTRAL AMERICA	171	UNDP Trust Fund for Sustainable Social Development, Peace and Support to Countries in Special Situations
EUROPE and THE COMMONWEALTH OF INDEPENDENT STATES	873	Trust Fund for Aral Sea Basin Programme
	779	Trust Fund in Support of National Capacity-Building in External Aid Resources Management
	202	Europe to Beijing: Gender-in-Development Trust Fund
	482	UNDP/Physicians for Human Rights Trust Fund for "Humanitarian Assistance Activities in the former Yugoslavia"

Table 5 (b): (continued)

Country, area or region	Amount	Trust fund
INTERREGIONAL	134	UNDP/DEVNET Trust Fund for Technological Information Pilot System
	523	UNDP Trust Fund for Council on Health Research for Development
	24	Trust Fund for UNDP History Project
	(3)	Global Consultation on Water and Sanitation for the 1990s
	275	Sweden Trust Fund for Making the Human Development Report and Human Development Index
		Gender Sensitive
	(4)	Trust Fund to Mainstream Human Development into Operational Activities
	(4)	German Edition of the Human Development Report (1994 and 1995)
	100	World Maritime University Trust Fund
	109	Government of Germany Trust Fund for UNDP/World Bank Energy Sector Management
		Assistance Programme
	29	UNFSTD
	185	Government of France Trust Fund for the UNDP/World Bank Energy Sector
		Assessment Programme
	186	UNDP/Denmark Trust Fund for Local Initiative Facility for Urban Environment in the
		Low-Income Urban Areas in Thailand
	258	UNDP Development Study Programme
	740	UNDP Trust Fund for Action on Development Issues
	229	UNDP/Denmark Trust Fund for Global and Regional Support for the Aid Accountability Initiative
	(10)	International Development Research Centre Trust Fund for Information Management Training Series
	265	Perez-Guerrero Trust Fund for Economic and Technical Cooperation among Developing Countries
GLOBAL	252	UNDP Trust Fund for the Evaluation of UNIFEM
	182	UNDP Trust Fund in Support of the Activities of the World Commission on
		Forests and Sustainable Development
	2 513	Efficiency and Effectiveness Enhancing Measures within UNDP
TOTAL	101 861	

Source: Financial Reporting and General Accounting Unit, Bureau for Finance and Administration, UNDP.

Table 6 Funds and programmes administered by UNDP, expenditures by executing agency and by country or area, 1996 [a/]
(thousands of United States dollars)

	UN	ILO	FAO	UNIDO	WORLD BANK	UNOPS	UNCHS	IFC	UNSO	UNV	UNCDF	UNIFEM	UNRFNRE	NGO	NEX	OTHERS [b/]	TOTAL
Afghanistan	-	-	429	-	-	851	-	-	-	66	-	16	-	-	-	-	1 362
Albania	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	13
Angola	-	-	-	-	-	538	-	-	-	499	-	-	-	-	-	-	1 037
Anguilla	-	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	15
Antigua and Barbuda	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	6
Argentina	-	-	-	-	-	2 774	-	-	-	1	-	-	-	-	330	-	3 105
Armenia	-	-	-	-	-	4	-	-	-	-	-	-	-	-	38	-	42
Bangladesh	3	-	-	-	-	2 906	-	-	-	11	60	-	-	-	130	(2)	3 108
Barbados	-	-	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)
Belize	-	-	-	-	-	780	-	-	-	-	-	-	-	-	-	-	780
Benin	-	-	50	-	-	742	-	-	-	149	136	-	-	-	1 344	-	2 421
Bhutan	-	-	-	-	-	135	-	-	-	51	54	-	-	-	2 509	-	2 749
Bolivia	-	-	-	-	-	3 316	-	-	-	5	106	-	-	-	416	-	3 843
Bosnia and Herzegovina	-	-	-	-	-	36	-	-	-	421	-	-	-	-	-	-	457
Botswana	56	-	-	-	-	-	-	-	-	374	-	-	-	5	(7)	-	428
Brazil	-	-	-	-	-	1 509	-	-	-	(2)	-	150	-	45	597	-	2 299
Bulgaria	-	-	-	-	-	-	-	-	-	-	-	-	-		4		4
Burkina Faso	(2)	-	60	-	-	106	-	-	45	82	165	-	-	-	1 509	-	1 965
Burundi	-	(4)	-	-	-	158	-	-	-	35		-	-	-	123	-	312
Cambodia	-	-	-	-	-	13 069	-	-	-	333	191	40	-	-	138	-	13 771
Cameroon	-	-	-	-	-	75	-	-	-	(1)	-	5	-	6	327	-	412
Cape Verde	-	-	-	-	-	-	-	-	-	11	159	-	-	-	225	-	395
Central African Republic	396	-	-	-	-	15	-	-	-	65	30	-	-	-	5	-	511
Chad	-	-	2	-	-	-	-	-	22	33	48	-	-	-	346	-	451
Chile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260	-	260
China	442	-	-	-	29	2 283	-	-	-	(5)	-	-	-	-	1 306	-	4 055
Colombia	-	-	-	-	-	617	-	-	-	3	-	-	-	-	3 091	-	3 711
Comoros	-	-	-	-	-	(50)	-	-	-	18	3	-	-	-	-	-	(29)
Congo	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	11
Cook Islands	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3
Costa Rica	-	-	-	-	-	6	-	-	-	43	-	-	-	-	1 138	-	1 187
Côte d'Ivoire	-	-	-	-	-	(1)	-	-	-	6	-	-	-	-	139	-	146
Cuba	-	-	-	-	-	41	-	-	-	-	-	-	-	34	524	-	599
Democratic People's Republic of Korea	-	-	-	-	-	-	-	-	-	10	-	-	-	-	94	-	104
Djibouti	-	-	-	-	-	-	178	-	-	39	11	-	-	-	31	3	262
Dominica	-	-	-	-	-	-	-	-	-	18	-	-	-	-	-	-	18
Dominican Republic	-	-	-	-	-	-	-	-	-	65	-	-	-	(5)	960	-	1 020
Ecuador	-	-	-	-	-	-	-	-	-	10	-	38	-	-	-	-	48
Egypt	-	-	-	-	-	3 907	-	-	-	6	-	-	-	-	41	-	3 954
El Salvador	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 141	1	1 142

Table 6 (continued)

	UN	ILO	FAO	UNIDO	WORLD BANK	UNOPS	UNCHS	IFC	UNSO	UNV	UNCDF	UNIFEM	UNRFNRE	NGO	NEX	OTHERS [a]	TOTAL
Equatorial Guinea	-	-	-	-	-	-	-	-	-	73	-	-	-	-	5	-	78
Eritrea	-	-	94	-	-	2	-	-		141	44	-	-	-	486	-	767
Estonia	-	-	-	-	-	18	-	-	-	-	-	-	-	-	142	-	160
Ethiopia	-	-	-	-	-	72	-	-	1	(5)	14	-	-	6	1 668	-	1 756
Fiji	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	10
Gabon	-	-	-	-	-	136	-	-	-	69	-	-	-	-	-	-	205
Gambia	212	-	-	-	-	-	-	-	-	104	308	-	-	-	156	-	780
Ghana	-	-	-	-	-	154	-	-	-	107	-	-	-	-	63	-	324
Guatemala	-	-	-	-	-	314	-	-	-	14	-	-	-	16	715	-	1 059
Guinea	-	-	37	-	-	95	-	-	-	77	23	-	-	-	213	-	445
Guinea-Bissau	203	-	-	-	-	22	568	-	-	52	74	-	-	-	113	-	1 032
Guyana	-	-	-	-	-	-	-	-	-	112	-	-	-	-	910	-	1 022
Haiti	-	-	-	-	-	899	-	-	-	45	40	-	-	-	241	-	1 225
Honduras	-	-	-	-	-	-	-	-	-	14	-	-	-	-	514	-	528
India	-	-	-	-	-	1 786	-	-	-	17	-	24	-	26	1 726	-	3 579
Indonesia	-	-	-	-	140	148	-	-	-	56	-	-	-	(2)	203	-	545
Iran (Islamic Republic of)	-	-	-	-	-	-	-	-	-	6	-	-	-	-	37	-	43
Iraq	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	7
Jamaica	-	-	-	-	-	145	-	-	-	(8)	-	-	-	-	9	-	146
Jordan	-	-	-	-	-	41	-	-	-		-	44	-	-	1 743	-	1 828
Kazakstan	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	5
Kenya	-	-	-	31	-	161	-	-	-	27	-	-	-	-	84	-	303
Kiribati	-	-	-	-	-	-	-	-	-	21		-	-	-	167	-	188
Kyrgyzstan	-	-	-	-	-	220	-	-	-	36	-	-	-	-	-	-	256
Lao People's Democratic Republic	-	-	-	-	-	1 501	305	-	-	145	55	(2)	-	-	522	-	2 526
Latvia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89	-	89
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	458	-	458
Lesotho	-	-	-	-	-	(142)	-	-	-	42	42	-	-	-	(542)	-	(600)
Liberia	-	-	-	-	-	35	-	-	-	11	-	-	-	-	-	-	46
Libyan Arab Jamahiriya	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	8
Lithuania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	392	-	392
Madagascar	-	-	-	-	-	(48)	-	-	-	48	299	-	-	-	2 339	-	2 638
Malawi	57	-	-	-	-	689	-	-	-	48	84	-	-	-	528	-	1 406
Malaysia	-	-	-	-	-	1 959	-	-	-	-	-	-	-	-	200	-	2 159
Maldives	-	-	-	-	-	17	-	-	-	30	-	-	-	-	-	-	47
Mali	-	-	-	-	-	618	-	-	50	84	390	-	-	-	4 412	-	5 554
Marshall Islands	-	-	-	-	-	-	-	-	-	63	-	-	-	-	-	-	63
Mauritania	-	-	648	-	-	832	-	-	6	(12)	14	-	-	-	907	-	2 391
Mauritius	-	-	-	-	-	109	-	-	-	-	-	-	-	-	51	-	160
Mexico	-	-	-	-	-	1 211	-	-	-	-	-	-	-	33	673	-	1 917

Table 6 (continued)

	UN	ILO	FAO	UNIDO	WORLD BANK	UNOPS	UNCHS	IFC	UNSO	UNV	UNCDF	UNIFEM	UNREPFNRE	NGO	NEX	OTHERS [a]	TOTAL
Micronesia, Federated States of	-	-	-	-	-	-	-	-	-	112	-	-	-	-	58	-	170
Mongolia	-	-	-	-	-	279	-	-	-	35	-	-	-	-	265	-	579
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172	-	172
Mozambique	-	-	-	-	-	125	-	-	-	336	87	-	-	12	4 556	3 899	9 015
Myanmar	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	10
Namibia	55	2	-	-	-	(1)	-	-	-	91	-	6		-	273	100	526
Nepal	-	-	-	-	-	1 370	-	-	-	32	161	-	-	4	1 748	-	3 315
Nicaragua	-	-	-	-	-	513	-	-	-	6	180	-	-	30	822	-	1 551
Niger	-	-	628	-	-	(13)	(438)	-	-	229	87	-	-	-	1 412	-	1 905
Nigeria	-	-	-	-	-	-	-	-	-	21	-	-	-	-	18	-	39
Niue	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	20
Oman	-	-	-	-	-	-	-	-	-	(13)	-	-	-	-	-	-	(13)
Pacific Multi-islands	-	-	-	-	-	-	-	-	-	12	-	295	-	-	-	-	307
Pakistan	-	-	-	-	-	-	-	-	-	13	-	-	-	248	956		1 217
Panama	-	-	-	-	-	186	-	-	-	-	-	-	-	-	403	-	589
Papua New Guinea	-	-	-	-	-	892	-	-	-	157	-	-	-	-	-	-	1 049
Paraguay	-	-	-	-	-	-	-	-	-	-	-	-	-	3	156	-	159
Peru	-	-	-	-	-	1 333	-	-	-	-	-	-	-	-	-	-	1 333
Philippines	-	-	-	-	-	1 621	-	-	-	50	-	-	-	-	146	-	1 817
Poland	-	-	-	-	-	21	-	-	-	(1)	-	-	-	-	4	-	24
Qatar	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	5
Republic of Moldova	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	2
Republic of Korea	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	26
Romania	-	-	-	-	-	12	-	-	-	-	-	-	-	-	6	-	18
Russian Federation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381	-	381
Rwanda	472	-	-	-	-	322	7 025	-	-	184	-	185	-	-	5 478	-	13 686
Saint Kitts and Nevis	-	-	-	-	-	-	-	-	-	33	-	-	-	-	-	-	33
Saint Lucia	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	25
Saint Vincent and the Grenadines	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-	-	17
Samoa	-	-	-	-	-	-	-	-	-	45	-	-	-	-	-	-	45
Sao Tome and Principe	-	-	-	-	-	-	-	-	-	77	72	-	-	-	462	-	611
Saudi Arabia	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)
Senegal	-	2	-	-	-	573	-	-	8	11	70	-	-	-	914	-	1 578
Seychelles	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	5
Sierra Leone	-	-	-	-	-	257	-	-	-	73	-	-	-	-	-	-	330
Solomon Islands	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-	-	17
Somalia	-	-	-	-	-	-	-	-	-	178	-	8	-	-	-	-	186
South Africa	-	-	-	-	-	2 646	-	-	-	1	-	-	-	-	6	-	2 653
Sri Lanka	-	-	-	-	-	656	-	-	-	23	-	-	56	-	678	-	1 412
Sudan	-	-	6	-	-	20	-	-	7	39	(3)	-	-	-	2 370	-	2 439

Table 6 (continued)

	UN	ILO	FAO	UNIDO	WORLD BANK	UNOPS	UNCHS	IFC	UNSO	UNV	UNCDF	UNIFEM	UNRFNRE	NGO	NEX	OTHERS [b]	TOTAL
Suriname	-	-	-	-	-	6	-	-	-	-	-	-	-	-	3	-	9
Swaziland	-	-	-	-	-	-	-	-	-	5	-	-	-	-	61	-	66
Syrian Arab Republic	-	-	-	-	118	4	-	-	-	2	-	-	-	-	-	-	124
Territory of Hong Kong	-	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	(2)
Thailand	-	-	-	-	-	944	-	-	-	6	-	-	-	18	56	-	1 024
Togo	-	-	-	-	-	2 027	-	-	-	14	28	-	-	34	26	-	2 129
Tokelau	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	16
Tonga	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	11
Trinidad and Tobago	-	-	-	-	-	-	-	-	-	-	-	2	-	-	22	-	24
Trust Territory of the Pacific Islands	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	3
Turkey	-	-	-	(2)	-	-	-	-	-	(11)	-	-	-	-	-	-	(13)
Tuvalu	43	-	-	-	-	-	-	-	-	16	-	-	-	-	50	-	109
Uganda	-	-	-	-	-	364	-	-	-	28	226	-	-	-	428	-	1 046
Ukraine	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
United Arab Emirates	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	6
United Republic of Tanzania	-	-	-	-	-	(9)	-	-	-	53	1	2	1	-	565	-	613
Uruguay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	873	-	873
Uzbekistan	-	-	-	-	-	9	-	-	-	66	-	-	-	-	273	-	348
Vanuatu	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	10
Venezuela	-	-	-	-	-	499	-	-	-	-	-	-	-	-	194	-	693
Viet Nam	-	-	-	-	-	563	-	-	-	1	278	107	-	-	542	64	1 555
West Bank/Gaza Strip	-	-	-	-	3 500	42 675	-	-	-	2	35	71	-	-	847	-	47 130
Yemen	40	-	35	-	-	3	-	-	-	64	57	-	-	-	1 254	-	1 453
Zaire	-	-	-	-	-	(5)	-	-	-	2	-	-	-	-	-	-	(3)
Zambia	-	-	-	-	-	(28)	-	-	-	13	38	-	-	-	419	-	442
Zimbabwe	-	-	-	-	-	172	-	-	-	(14)	-	-	-	-	2 088	-	2 246
Africa	188	(13)	1 216	1 595	-	3 294	-	431	176	992	53	2 315	18	42	1 218	(3)	11 522
Arab States	-	-	117	-	-	308	-	-	-	65	-	271	-	-	187	-	946
Asia and the Pacific	-	-	-	-	-	17	-	-	23	41	-	1 001	-	88	3 066	2 936	7 172
Central America	-	-	-	-	-	171	-	-	-	45	-	-	-	-	-	-	216
Europe and the Commonwealth of Independent States	-	-	-	-	-	6 420	-	-	-	17	-	-	-	-	482	-	6 919
Latin America and the Caribbean	-	-	-	-	-	2 496	-	-	73	249	-	1 592	-	134	649	1 087	6 280
Interregional	-	-	-	-	296	10 711	-	-	904	6 010	560	-	-	-	574	107	19 162
Others	-	-	-	-	-	-	-	-	-	46	-	-	-	-	-	-	46
Global	20	-	-	-	-	4 260	-	-	28	1 509	-	2 838	-	220	(6)	3 497	12 366
TOTAL	2 185	(13)	3 318	1 624	4 083	130 532	7 638	431	1 343	14 966	4 280	9 008	75	997	71 138	11 689	263 294

Source: Financial Reporting and General Accounting Unit, Bureau for Finance and Administration, UNDP

[a] Expenditures do not include overhead paid to executing/implementing agencies

[b] Includes expenditures reported by ASDB, ECLAC, ESCAP, ESCWA, ICAO, IMF, IMO, UNCTAD, UNEP, UNICEF, UNITAR, WHO and WMO

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ANNUAL REPORT OF THE ADMINISTRATION FOR 1996 AND RELATED MATTERS

Addendum

INTERNAL AUDIT AND OVERSIGHT ACTIVITIES

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I. INTRODUCTION

1. The Administrator is pleased to provide the Executive Board with the first annual report on internal audit and oversight services provided by the Division for Audit and Management Review (DAMR) for the year ended 31 December 1996. The report is submitted pursuant to the arrangements agreed upon at the second regular session 1996.

2. In addition to UNDP, DAMR also provides internal audit and oversight services to the United Nations Office for Project Services (UNOPS) and to the United Nations Population Fund (UNFPA). Sections of the report apply equally to all three organizations i.e., those concerning internal audit, oversight and accountability; organization and resources; and quality service initiatives. However, detailed discussion of the audit and oversight activities carried out on behalf of UNFPA are included in a separate report, which is being submitted by the Executive Director, UNFPA.

II. INTERNAL AUDIT, OVERSIGHT AND ACCOUNTABILITY

3. Oversight functions as a whole, and internal audit in particular, have undergone significant changes in recent years. It has generally been accepted that designing a few internal controls in an organization to ensure non-recurrence of past problems can no longer ensure its accountability and strategic development, especially in a changing environment. A proactive and preventive approach, one that identifies risks, anticipates problems, and promotes a working environment in which internal control systems encourage creativity and responsible risk-taking, needs to be ingrained. Such an approach, in tandem with conventional audit responsibilities and with due respect to audit independence, contributes to a vigorous accountability culture.

4. The Administrator is fully committed to establishing such a culture of accountability in the organization to ensure that UNDP business is carried out economically, efficiently and effectively. The Administrator wishes furthermore through such a culture to ensure that managers apply and conscientiously follow best management standards and that staff at all levels are held accountable for their performance and resource utilization.

5. In order to nurture and achieve a new level of accountability, UNDP, as discussed in document DP/1996/35, proposed a new accountability framework, supported by the Executive Board in its decision 96/36. As the Board may recall, the new accountability framework involves the following four elements: UNDP mandate, its mission and its goals; shared values; capabilities; and monitoring and learning. The process being used to implement the foregoing throughout UNDP is a technique known as control self-assessment. DAMR has been assigned responsibility for coordinating the implementation and oversight of the accountability framework.

6. In addition, the Administrator has established a Management Review and Oversight Committee (MROC) for UNDP. Chaired by the Associate Administrator, its membership includes the Under-Secretary-General of the Office for Internal

Oversight Services (OIOS) and senior UNDP managers. The Committee provides advice and oversight on internal audit, investigations, evaluation and other matters relating to accountability. DAMR acts as secretariat for the Committee. Board members may wish to note that the Under-Secretary-General, OIOS, has suggested this type of committee as a model for the other, large independent funds and programmes of the United Nations.

7. The Administrator is pleased to advise the Executive Board that the audit and oversight activities of DAMR during the year have contributed to a heightened awareness of internal control frameworks and improved practices.

III. ORGANIZATION AND RESOURCES

8. DAMR comprises the office of the Director and five sections: Internal Audit Services (IAS); Management Review and Analysis Services (MRAS); National Execution Services; UNOPS Audit Services; and UNFPA Audit Services. At 31 December, DAMR had 41 authorized posts. The authorized posts for the Internal Audit Services Section include four National Officer positions, located at the two regional service centres.

9. In addition to internal staff resources, DAMR contracted with two international public accounting firms to conduct audits of country office operations in the Africa and the Asia Pacific regions.

10. The Director, DAMR, is concerned that the authorized level of resources are not sufficient to meet his current audit and oversight responsibilities within acceptable professional standards of an average cycle of once every five to seven years. The Administrator shares this concern and plans to address the issue in the budget submission for the next biennium.

IV. QUALITY SERVICE INITIATIVES

11. In order to enhance the quality of its services and practices, DAMR embarked on a programme of quality service initiatives (QSI) during the year. Through the QSI exercise, which stresses client and stakeholder satisfaction and employee involvement and innovation, DAMR seeks to become: (a) for clients, an instrument of learning as well as control and oversight; and (b) for stakeholders, an instrument for improved performance and accountability.

12. Eleven working groups were established, representing a cross-section of all DAMR staff, to focus on a wide range of issues, including: client service standards; reporting practices; audit methodologies; planning and management processes for audit assignments; core competency requirements; training and development needs; benchmarking; work methods and practices; technology; and records retention.

13. Some of these initiatives have already led to improved practices and results and some will be reflected in the budget submission for the next biennium. Others will be ongoing, as part of a process of continuous self-improvement.

V. INTERNAL AUDIT AND OVERSIGHT SERVICES

A. General

14. The information in the table below summarizes the output of DAMR for the year. Overall, DAMR issued 209 reports during the year and reduced its work in process by 26 per cent.

Audit and oversight services provided in 1996

	In process 01/01/1996	Projects initiated	Reports issued	In process 31/12/1996
UNDP Internal Audit Services	57	70	91	36
National Execution Audit Services	4	12	11	5
UNOPS Audit Services	3	33	31	5
UNFPA Audit Services	48	55	70	33
Special Audits/Investigations	2	9	6	5
	114	179	209	84

15. To meet the challenges posed by the new requirements, DAMR gave special attention to staff development. In accordance with the DAMR 1996 Staff Development Plan and in cooperation with the Office of Human Resources (OHR), 19 staff members attended 16 courses and/or workshops organized by the American Management Association, the Institute of Internal Audit and OHR. Of the courses and workshops, 10 were audit-related, 3 were administrative courses, and 3 were on improving interpersonal and writing skills. Through the QSI exercise, numerous professional meetings were held within DAMR to review a variety of subjects.

16. Part of the function of the Management Review and Analysis Section has been to coordinate the production of UNDP manuals. In accordance with recommendations made by the United Nations Board of Auditors, DAMR completed negotiations to transfer this responsibility to the secretariat of the Programme Management Oversight Committee early in 1997.

B. Internal audits

17. During 1996, DAMR provided internal audit services to 70 country offices and issued 91 internal audit reports, which contained 2,011 recommendations. This is compared to the issuance of 48 audit reports which contained 1,402 recommendations in 1995. Of these recommendations, 1,663 (83 per cent) were accepted by auditees and have been or are being implemented. DAMR is following up on the remaining 348 (17 per cent) recommendations. The distribution of recommendations by function are as follows:

Organizations and financial operations	390
Programme matters	299
General administration	611
Personnel administration	462
Office automation	249
Total	2 011

18. Internal audits identified the following issues, which have organization-wide implications.

1. Organization and financial operations

19. Relationship between resident coordinators and UNIC Directors. There is an issue arising from the unclear relationship between resident representatives and UNIC Directors. Although the recent strengthening of the resident coordinator system should have resolved the issue, it still remains in some countries. In this connection, the Secretary-General announced in his letter of 17 March 1997 to the President of the General Assembly that the process of integrating those United Nations information centres serving developing countries into the Resident Coordinator's Office will be completed.

20. Functions relating to resident coordination, resource mobilization, advocacy, and programme monitoring and evaluation. The division of a country office into the Programme Section and the Administration/Finance Section remains valid. However, adjustments may be required in order to cover emerging functions and functions that need to be strengthened according to the changed priorities and environment in UNDP. Many country offices have realized the importance of this but are facing difficulties in doing so adequately because of the downsizing of their staff. While DAMR does not recommend assigning additional staff, it considers that headquarters guidance and inputs may help resident representatives, within their delegated authority, to achieve an optimum country office organizational structure. Revisions to programming guidelines are under way and should address this issue.

21. Programme support units (PSUs). These were established in response to the need for monitoring and managing programme resources assigned to projects executed by agencies. The growing national execution programme and the consequent increased involvement of the finance sections of the country offices has meant that some of the functions currently undertaken by PSUs are less efficient and/or duplicated by the finance sections. Necessary structural changes coupled with the application of the Financial Information Management (FIM) system should minimize duplications.

22. Certifying and approving functions. It was evident that not all staff members exercising the functions had a clear understanding of their responsibilities, particularly the certifying function. Hence, transactions were certified by staff members who had no authority over or only little knowledge of those activities (either because of lack of staff or lack of clarity). The Division of Finance (DOF) and DAMR are in the process of

reviewing the functions with a view to clarifying the respective responsibilities of certifying and approving officers and streamlining the process, without jeopardizing accountability.

23. Financial internal controls. The Finance Manual requires that payments made by country offices for non-UNDP funded activities and which exceed $10,000 a month be based on authorization from headquarters. However, country offices have still not been able to keep track of and control, through the Automated Field Office Accounting System (AFOAS), amounts authorized and payments made. As a result, the payments and authorizations were manually recorded, which did not meet the purpose of the internal control since it depended largely on the knowledge and accountability of the staff members involved. DOF will address this issue with input from the Division for Administrative and Information Services (OAIS).

24. Safeguarding replenishment and transfer of large amounts of cash at country offices. A few country offices kept large amounts of cash on hand because of the absence of a local banking system. Rules and measures to safeguard their replenishment and transfer should be established and strengthened. DOF and DAMR are following up on this matter.

25. Financial contingencies in operating cooperatives/commissaries. There is a need for headquarters to keep track of the cooperatives and commissaries operating in the field and to ensure that they are properly established and do not result in financial contingencies and commitments for UNDP. Management agrees and will follow up.

2. Programme matters

26. Programme resources management. There are two systems used in country offices: the Field Office Programme and Projects Manual (mainly for programme resources management) and AFOAS (which was designed to account for country office financial transactions, including expenditures under national execution programmes). They are not currently linked to each other. As a result, duplicate work between PSU and the Finance Section occurred, as noted in paragraph 21. In addition, it was noted that there was a need to improve the monitoring of programme/project expenditures. FIM should serve the purpose.

27. Management of cost-sharing contributions. The current corporate policy in this regard, as specified both in the Finance Manual and the Programme and Project Manual (PPM) is that cost-sharing contributions should be paid in advance of the implementation of planned activities. However, some country offices had incurred expenditures before the cost-sharing funds were actually received; the amounts involved were significant. Two issues were identified: lack of compliance with the policy due to various reasons; and lack of internal controls in the existing management information systems (such as the issue discussed in para. 23). It is expected that the latter issue could be resolved with the application of FIM. As regards the first issue the Bureau for Finance and Administration (BFA) has initiated a policy review, particularly regarding the calculated risk UNDP has to or can bear vis-à-vis its impact, which may

promote the overall programme delivery. Outcome of the review will be used as the basis for a new policy, as appropriate.

28. Programme Logistical Support Projects (PSLPs). It is noted that PSLPs covered activities beyond those specified in the PPM. Management agrees that core activities should certainly not be covered by PSLPs and that necessary revisions to the PPM chapter concerned will be considered.

3. General administration

29. General Administration Manual (GAM). With continuing emphasis on decentralization, DAMR considers that more flexibility should be given to country offices in formulating specific procedures according to local situations, based on the policies decided upon by headquarters or the Executive Board. In this connection, the Manual of Operations Management (MOM) is being formulated.

30. Control of official vehicles. Policies, rules and procedures in GAM in this regard were not strictly adhered to or were implemented in various ways by country offices. The reasons for the non-compliance include: time spent and costs involved in complying with the rules; and procedures not considered compatible with the value added by these control measures. With the increased emphasis on decentralization and delegation of authority to country offices, there is a need to review the existing policies, rules and procedures and to determine whether it is best to establish one standard set of corporate rules and procedures or whether flexibility should be given to country offices to establish rules and procedures suitable to peculiar circumstances in the country and submit them for approval by headquarters. This is being addressed in MOM.

31. Inventory control and management. Headquarters and the country offices maintain a large inventory of assets with a significant value. The current corporate policy and procedure require headquarters units and country offices to take inventory and submit it to DAIS annually. However, it was noted that many items were not included in the inventory even though software - FOINVENT - was developed to facilitate the work. Management agrees with DAMR that it is important to review existing policies and procedures to ensure acceptable physical inventory-taking and management and will work with DAMR to ensure compliance.

32. Medical insurance plan (MIP). DAMR repeatedly identified in country offices cases where reasonable and customary limitations for charges, some of which involved considerable amounts, were not always well defined nor was the supporting documentation submitted according to requirements as specified in the Personnel Manual. OHR may wish to further review the situation and improve the internal controls.

4. Personnel administration

33. Special service agreement (SSA). Notwithstanding OHR circulars, the use of SSAs in country offices was still not in line with the established rules and

procedures. The reform of employment contracts shortly to be announced will resolve this situation.

34. Investigation. DAMR noted that the management of some country offices was not clear on how investigations should be conducted in cases where staff members were engaged in unsatisfactory conduct. Therefore, it is important to have clear guidelines on who should be involved in investigations and how and when. OHR has recently issued a revision of the circular concerning accountability, disciplinary measures and procedures, which will serve this purpose and will also ensure that the rights of all concerned are respected.

5. Office automation

35. Approval process of country office automation plan. Some country office automation budgets were not decided on until their automation plans were officially approved by DAIS. Since it took a long time to approve the automation plans, because of various reasons, country offices found that they did not have allocated funds to pay for even routine expenses. DAIS and the Division of Finance (DOF) have reviewed the situation and a circular is about to be issued to advise country offices that the Budget Section will, as a matter of routine, issue an automation allotment to country offices. The allotment will cover basic maintenance and replacement. Any substantial upgrading and/or improvement of office automation will be dealt with separately. In the latter case, country offices will have to make their requests for additional budgets to the Budget Section through DAIS.

36. Disaster and recovery planning. Some country offices did not have disaster and recovery plans, although relevant policies have been established (in the office automation guidelines). However, there appeared to be underlying obstacles to implementing the policies. Headquarters units concerned will review the obstacles and provide necessary assistance to country offices in preparing disaster and recovery plans.

C. Management advice

37. With the change process under way in UNDP and following a proactive and preventive approach, DAMR increased its advisory services substantially to assist the review of systems under development and with due regard for emerging policies. Some of these advisory services were solicited by the units responsible for the action, others were initiated by DAMR based on recommendations made in prior internal audits.

38. Although they had an impact on the overall allocation of resources in DAMR, the advisory services contributed to the new systems and emerging policies which would in turn have ensured a comprehensive and sound internal control framework from the outset. Hence, DAMR considers that provision of such services is a very worthwhile exercise that helps to avoid internal control problems and contributes to risk mitigation. This will continue to be a DAMR priority in 1997.

39. The following are some of the DAMR advisory services that contributed to assessments of the internal control framework: participation in the Integrated Programme Management and in the Programme Management Oversight Committee; guidance on best practices to apply in situations where the use of large amounts of cash is required (i.e., in the absence of banking infrastructure); advice to senior management on the process required to bring to conclusion the operations of a cooperative that was established in a country office to facilitate staff access to basic necessities; critical analysis on the draft procedures for recruitment and monitoring of individuals employed under special service agreements; retention of office space by a country office where special circumstances warranted detailed analysis by DAMR before final arrangements were made about the space; review of audit requirements for undertakings financed by specific donors and carried out by UNDP; risk assessment in the context of private sector interaction with UNDP; potential issues for UNDP to take into account in anticipation of significant collaboration with civil society organizations; and disciplinary process in anticipation of a revised information circular on the subject.

40. Similar to the services noted above, DAMR also performed important functions whose objective was the improvement of accountability awareness and practice in UNDP. The scope of these advisory services was wide and included advice on internal control frameworks provided to resident representatives and to groups of managers (such as deputy resident representatives and operations managers).

41. DAMR also participated in task forces that contributed to increased accountability and performance. DAMR continues to participate in a key task force led by BFA on the review of basic internal control applications throughout UNDP, with emphasis on the certifying officer and approving officer functions.

42. DAMR participated in the development of information systems, notably that of the Financial Information Management System and the Electronic Document Management System. DAMR worked with the project team to review internal controls, security and audit trails and communicated the results of the analysis of internal controls directly to the project team members for incorporation into the project design.

43. DAMR also assigned auditors to review other systems in development that required an analysis of internal controls and security. Some of these assignments included the Data Transfer Facility between UNDP and UNFPA, salary advances to be undertaken by OHR and the assessment of sending financial authorizations through electronic mail.

D. National execution

44. UNDP Financial Regulation 17.2 requires Governments to submit audited financial reports for nationally executed projects and programmes. The function of the National Execution Section of DAMR is to administer and monitor the audit process.

45. DAMR has been collaborating closely with the Board of Auditors on the establishment of measures that would allow removal of the qualification of the national execution audited expenditure.

46. Since 1990, and in consultation with country offices, DAMR has been producing national execution audit plans in line with revised Financial Regulation 17.2, which requires that each project be audited at least once in its lifetime. (Hitherto the regulation called for the audit of each project annually.) For the 1996 audit (carried out in 1997) and in consultation with the United Nations Board of Auditors, an effort will be made to identify large projects with a certain expenditure level, bearing in mind the once-in-a-lifetime concept, which would provide for receipt of at least 65 per cent of audited expenditure coverage by 15 June 1997.

47. In consultation with the United Nations Board of Auditors DAMR has been increasing its review of the quality of audit reports. For 1989-1992, most of the audit reports provided only certification of the national execution projects financial statements by the auditors, notwithstanding the UNDP requirement for more comprehensive comments, observations and opinions on the various scopes for each project audited. The situation has been greatly improved and more than 60 per cent of the submissions now received are full audit reports with comments, observations and opinions; nevertheless, DAMR is expanding its efforts in this area.

48. During 1996, a total of 42 Letters of Evaluation were prepared as a result of DAMR review of audit reports submitted: 8 pertained to the 1994 audit and 34 to the 1995 audit reports. The remaining 36 Evaluation Letters were transmitted to country offices in February 1997.

49. DAMR undertook 12 audit missions or reviews in 1996. By year end, 11 reports had been issued. They contain a total of 205 recommendations, including 24 that required action by headquarters units. The responses received to the DAMR audit reports support an acceptance rate of 95 per cent. However, DAMR is unable to attest to the rate of implementation of the recommendations because of resource constraints.

50. The major issues that arose from the national execution audit missions undertaken by DAMR in 1996 can be summarized as follows:

(a) Capacity assessment by country offices is not undertaken consistently before engaging in the national execution modality, resulting in an absence of managerial capacity or inappropriate and inefficient project management;

(b) Lack of or unclear instructions on UNDP policies and procedures;

(c) Failure to familiarize all parties concerned at an early stage with the national execution financial accounting system including budget management, monitoring and evaluation procedures and requirements, with resultant errors and omissions;

(d) Delayed delivery by UNDP of year-end financial statements, some of which are dispatched with many errors;

(e) Failure to transfer UNDP staff expertise to project management and insufficient financial and management oversight by some country offices of project operations;

(f) Implementation of projects by autonomous institutions that are not included in the chain of accountability established by the programme country Governments; and

(g) Calls for simplification and flexibility, including implementation by non-traditional entities such as non-governmental organizations and private-sector institutions.

51. The above issues are being addressed during the ongoing process of revising the guidelines on national execution; DAMR will follow up during future missions.

52. The timeliness of the submission of audit reports by countries remains a major difficulty. Only 11 countries with audited expenditure of $122.7 million provided their audit reports by the deadline of 30 April 1996. In total, for the financial year ended 1995, DAMR received during 1996 audit reports from 70 countries with audited expenditure of $405 million out of a total reported expenditure of $634.8 million. This additional volume of $405 million was received only after the External Auditors review had concluded.

E. United Nations Office for Project Services

53. UNOPS is comprised of 15 main organizational units at headquarters and has five outposted units. The portfolio of active projects and Management Service Agreement (MSA) activities is about 1,800.

54. During 1996, DAMR conducted audits and reviews of both headquarters operations and projects and other activities in the field. This included audits of management and other support services provided by UNDP through UNOPS under Letters of Agreement between the Borrowing Governments and UNDP with respect to activities financed from World Bank loans. This audit was carried out as required by the agreement between the World Bank and UNDP on the MSA audit modality, under which UNDP is to provide the Borrowing Governments with audited financial statements for each MSA with expenditure above $100,000 during the fiscal year under consideration.

55. At headquarters, a management review of the contractual mechanism known as the appointment for activities of limited duration and a management audit of contracts entered into with consulting firms were performed. Also performed at headquarters was an audit of an indicative planning figure and third-party cost-sharing project in Africa, desk audits of two projects (one MSA activity and the Japanese Procurement Programme) and a preparation of the comprehensive report on MSA activities. Furthermore, the audits of the 20 MSAs were performed at headquarters, with support from audit firms in five of the countries concerned, the services of which were engaged by DAMR for that purpose.

56. Field audits covered the following activities: the project "Technical Support to Procurement" in the Latin America region; the procurement activities of the Programme of Assistance to the Palestinian People, in Jerusalem; the interregional project "Assistance to the Technological Information Pilot System", Phase III; audits of an MSA activity "Japanese Procurement Programme"; the project "Support to Village Groups" and the project "Support for Second Phase PSMP" in Africa; the projects "Logistic Assistance to the Emergency Operation" and "Marine Ecosystems - Red Sea" in the Arab region; and the regional project "Strengthening Multisectoral and Community Responses to the HIV Epidemic in Asia and the Pacific". In addition, six audit communications were issued to UNDP organizational units relating to issues of UNDP concern that emerged in the above audits of UNOPS operations.

57. Because of the special nature and purpose of the audit reports on the audit of the government-funded MSAs financed by the World Bank, those 20 reports do not contain recommendations. The other 10 reports issued in 1996 contained 170 recommendations. Of these, 67 were in the area of finance; 29 in the area of personnel; 40 in administration; 33 in the area of programme; and one general recommendation.

58. UNOPS provided its response on the actions taken or contemplated to be taken to implement the recommendations contained in 7 of the 10 reports. The seven reports contained 120 recommendations, on 107 of which UNOPS agreed (89 per cent of the cases).

59. In reviewing the results from the audit of UNOPS operations, the versatile nature of the UNOPS operations must be borne in mind. Although projects and MSA activities have common aspects, many of them, particularly the larger and more complicated ones, have specific features. Because of limited resources, the audits performed of UNOPS operations in recent years are not of a routine nature from which trends in the operations can be identified. Rather, most items that have been selected for audit have been large projects and other activities constituting stand-alone operations. Therefore, many recommendations are specific to the entities reviewed, and, because of the small number of recommendations, one should refrain from drawing general conclusions.

F. Special audits and investigations

60. DAMR devoted over 5,600 staff hours and $650,000 in contract funds to conduct and coordinate special audits and investigations during the year. The major investigations initiated in 1996 are described below.

61. Reserve for Field Accommodation (RFA). The RFA investigation focused on irregularities in a $25 million fund established to build office premises and staff housing in countries where such facilities were not available. The Executive Board will recall that this investigation has been reported on in detail on several occasions.

62. Allegations that the senior management of a country office extorted funds from an international consultant. In this instance, the investigation disclosed that the allegations were true and that funds obtained from the consultant were

subsequently given to government officials as financial incentives. DAMR prepared a final report and supporting documents recommending that disciplinary action be taken against the two UNDP staff members. One resigned after the DAMR report was submitted to the Administrator. The Disciplinary Committee heard the case of the other staff member and is in the process of formulating its decision.

63. Allegations of conflict of interest and collusion between a staff member and parties from which UNDP rented premises. In this instance, the review did not confirm the allegation.

64. In addition, an investigation was made of a staff member who was in a position to have personal loans guaranteed by UNDP in the event of non-payment (a contingent liability for UNDP). In this case, the contingent financial liability was removed from UNDP and the staff member subjected to sanctions.

65. DAMR also designed and is maintaining a database, called the DAMR Investigative Tracking System (DITS), which tracks cases of fraud and mismanagement that are under investigation by different organization units, including OHR, Bureaux, country offices, DOF and DAMR. DAMR initiated this action to respond to the need within the organization to have a centralized repository of information concerning investigations. The database, which was established in mid-1996 and is updated every quarter, presently contains 55 cases. The database is a key tool in the coordination of cases within UNDP.

VI. EXECUTIVE BOARD ACTION

66. The Executive Board may wish to:

1. Take note of the present report;

2. Express support for strengthening the internal audit and oversight resources of the United Nations Development Programme.